213-04

Previous references.

1905-06
(medical)

File No. 213-04

Serial Nos. 1 & 7

Later references.

Med 93-09 (1 & 7)
Med 41-158 8, 9, 12, 17, 18 & 20
B. Aug. 1916.
Med 41-168 3 & 5 B Jan 18.

1, 7, 11

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 & 7

Part B. for November 1905.

SUBJECT.

Audit of the accounts of the Civil Hospl., Kolar Gold Fields

1 1

FILE No. 213 of 1905-06.

Audit of the accounts of the Civil Hospital, Kolar Gold Fields.

1 From the Senior Surgeon, No. G. 830, dated the 6th June 1905.
Requests that the Kolar Gold Fields area may be regarded as a District for the purpose of auditing the account of the Civil Hospital, Kolar Gold Fields.

2 To the Comptroller, No. 11870, dated 27th June 1905.
Calls for a copy of his circular referred to in his docket No. 7003—G. A. D. 1273, dated 27th May 1905, addressed to the Senior Surgeon.

3 From the Comptroller, No. 7730, dated 30th June 1905.
Submits a copy of the circular referred to.

4 To the Senior Surgeon and Comptroller, No. 822-3, dated 19th July 1905.
Passes orders to treat the Hospital at Kolar Gold Fields as a District Headquarter Hospital.

5 To the Comptroller and the Senior Surgeon, No. 925-6, dated 22nd July 1905.
Requests the Comptroller to submit in consultation with the Senior Surgeon proposals for the audit of the other Hospitals and Dispensaries in the State.

6 From the Comptroller, No. 1706, dated 25th September 1905.
Submits the proposals called for in the above.

7 To the Comptroller and the Senior Surgeon, No. 5037-8, dated 14th November 1905.
Prescribes that the audit of the Victoria Hospital should be conducted by the Comptroller's office and requests Comptroller to report in consultation with the Senior Surgeon as to what accounts and account books are to be prescribed for the more important Hospitals and other Medical Institutions; also directs that the Senior Surgeon should depute his Personal Assistant to go round annually to check the accounts.

G. R. S. 5

170

G. R. S. 11] 190 5.

GENERAL AND REVENUE SECRETARIAT.

(Medical)

NOTES.

File No. 213

FILE HEADING.

Audit of the accounts of the Civil Hospital, Kolar Gold Fields.

From

The Senior Surgeon & S. Comm^r

No. 6830 Dated 6.6.05 Received 9.6.05

Diary No. 8268. Enclos One Spare Copies. Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards Copy of the Comptroller's docket of the 27th May 1905, and requests that Kolar Gold Fields area may be regarded as a dest^t for the purpose of auditing the accounts of the Civil Hospital, K.G. Fields.

NOTES AND ORDERS.

Submitted for orders with a draft

16.6.05

20/6/05

Passed

21.6.1905

NOTES—First sheet.

MGCPB—30,000—17-2-05.

Serial No.	
2	2. To the Comptroller, No 11870 dated the 27th June, 1905. Requests him to supply a copy of his circular referred to in his Docket of the 27th May 1905 to the Senior Surgeon
3	3. From the Comptroller, No 7730 dated the 3rd July 1905. (D 101). States that the use of the word circular in his Docket of the 27th May 1905 to the Senior Surgeon was a mistake, and forwards a copy of his Docket of the 28th April 1902 to the address of the Senior Surgeon, intimating him that the accounts of the Hospitals at Dealt Head &c. would be audited by the Outside Audit Agency of this Office, whenever possible

4 Submitted for orders with drafts conveying sanction to the Senior Surgeon's proposal to treat ~~[illegible]~~ for purposes of audit, the Hospital in the Gold Fields as a District Hospital.

7/7/05

5 Draft submitted

6 The Dewan Saheb thro' the Councillor

11/7/1905

NOTE—Contn. sheet

552
11.7.05

MGCPB—50,000—17-2-05

G.R.S 12]
General and Revenue Secretariat.

File No. 213 of 1905

Serial No.

6 Draft may please be so altered that the Comptroller will be able to give effect to the orders of Govt in audit all Hospitals & compilations of certain audit-defects being undermentioned.

8 13/7/05

14-7-1905

7665/14.7.05

Copy forwarded from the S. Surgeon & the Comptroller requested that the Hon Hospl Dresser-margins as far as S. J. Hospl is concerned

2nd 1st 16/7

15.VII.05

7743

8 Draft received

17.7.1905

III

9 Draft submitted.

19.7.05

Passed

20/7/1905

4 to 7 To the Senior Surgeon & Comptr
G.O. No 822-3 dt the 19th July 1905.

MGCPB—50,000—17-2-06

G.R.S. 12]

General and Revenue Secretariat.

File No. 213 of 1906-05

Serial No.

Directs that the Hospital in the Gold Fields be treated as a Distt Head Quarter Hospital for purposes of audit.

5 " To the Senior Surgeon & Comptroller G.D. No 925-6 of the 22nd July 1905 Requests the Comptroller to Submit in Consultation with the Senior Surgeon proposals for the audit of the accounts of the Station Hospitals in hyderabad.

6 " From: the Comptroller, No 1706/25 of the 25th Sept 1905. Submits the proposals called for in Sl No 5.

13 The Senior Surgeon has given a list of 16 Hospitals whose accounts have to be examined by the audit Deptt. The Comptroller after giving the history of the system of auditing the accounts of the Hospitals from its Commencement up to this time states that this system as at present conducted, would not be an effective check against irregularities as is intended, if it would have the possibility of relieving the officers in executive and administrative charge of their responsibility in the matter of

Note—Contn. sheet

MGGPB—50,000 - 17-2-0

G.R.S. 12]
General and Revenue Secretariat.

File No. 213 of 1904

Serial No. 6

correct preparation and proper check of accounts. In the Madras Presidency the accounts of only the Presidency Hospitals etc at Madras are audited periodically and the Govt of India while sanctioning the above audit as a Special Case, have laid down that the Responsibility in the matter of preparation and effective check of indents, must remain with the officers in charge and the administrative officers in the last Resort. The Comptroller therefore suggests that if Govt are of opinion that the accounts of the Hospitals must be periodically examined by his office, this work may be limited to only such hospitals or institutions which have large monetary transactions such as the Victoria Hospital and the work of the Distt Hospitals may be left entirely to the administrative Medical officer.

15 The Comptroller adds that from the following 5 account books of each Hospital are proposed to be audited by him
1 Stock book 2. Diet Register 3, bash book
4 contingent register & 5 Requittance Roll

MGCPB—20,000—1-11-04.

med

G.R.S. 12]
General and Revenue Secretariat.

File No. 213 of 1904

Serial No. 6

As Regards the 1st two books it is stated they can be examined better by the administrative officers than by the Comptroller's office. The last 2 books are kept in the office of every Head of Deptt and that they are so simple and the instructions for their preparation are so full and clear, the Comptroller states that it is not clear why in the case of the Medical Deptt alone the Special help of expert auditors is required.

The Comptroller therefore requests reconsideration of the matter. Subd for orders. As the Comptroller does not appear to have consulted the Senior Surgeon as required in this office cto 925-6 of the 22/7/05, may the latter be consulted ~~off~~ unofficially.

27/9/05 27/9.

30/9/05

U. R. No. 1732/30.9.05.

Forwarded to the Senior Surgeon for favor of opinion 30/9/05

Lacy

E. R. No: 279 14.10.05

I am in receipt of the enclosure of the audit & that it seems one both being kept on the most modern lines of how the audit of each Hd Quarters

17-10-05

NOTE—Contn. sheet.

MGCPB—20,000—1-11-04.

G.R.S. 12]
General and Revenue Secretariat.

File No. 213 of 1904

Serial No.

the Lunatic Asylum medical officers
institution, has been compelled = the
proper books be kept there secured, I
think that it will not be necessary to
audit the 10th Quarters hospital more
often than "whenever possible" as the Colonial Surgeon
holds - excepting the Victoria hospital
which should be audited annually.
I quite see the force of the auditors remarks
& have no wish of relieving the
officers of my dept. or myself of our responsibility
in the matter - but, on the other hand, whenever they are
under any a proper basis or method, I
think officers have the least claim to be
regarded as accountants, but when we
are shown by experts how best our books
can be kept, we should like that they are to
keep

H 14.10.04

MGCPB—20,000—1-11-04.

G.R.S. 12]
General and Revenue Secretariat.

File No. 21 J of 1904

Serial No.

Submitted with the Senior Surgeon's unofficial reply & a draft.

H.H.Sng
19.10.05

DB
24/10/05

Draft submitted to the Diwan Saheb thro the 2 committee

25/10/1905

Rec'd.
27.10.05.

The Senior Surgeon and Comptroller are agreed in regard to the conduct of the Victoria Hospital, arrangements that arrangements shall with effect from the 1st proximo be made for the admission of patients to the Hospital from the Native States on the following terms:- for the consideration on application by Residents in Native States for admission of patients from the Native States to the Victoria Hospital, Bangalore, a charge of Rs 2 per diem shall be made for each patient admitted, and the Residents shall be required to undertake to pay the charges for the maintenance of such patients in the Hospital, and to pay the cost of their conveyance to and from Bangalore.

Note—Contn. sheet.

MGCPB—20,000—1-11-04.

Serial No.

an audit of his department by the auditor, in that the auditor and he unable to agree and whether the duties charged are incurred by the [illegible] to the [illegible] and whether the duties charged are incurred by the [illegible] and whether the duties charged are incurred by the [illegible] and whether the duties charged are incurred by

Serial No.

I understand the Civil Surgeon correctly when I say that the accounts in the Hospitals may once for all be framed on the joint recommendation of the Collector and the Senior Surgeon the suggestion is practical and may be adopted. After the accounts are prescribed the responsibility of the Administrative Officers may be laid down. It is also a good suggestion that an Officer - preferably the Senior Surgeon's Personal staff should go round once annually & check the expenditure This may also be prescribed The regular audit by the Audit Dept. may be confined to the instructions issued by the Collector

1-XI-05

Draft Sd

4-11-1905

Draft Submitted

Kyd Orig
6/11/05

Passed
9-11-1905

Serial No.

7

To the comptroller and Senior Surgeon no 5037-8 d 14/4/05 directing that the accounts of the Victoria Hospital should be conducted by the Comptroller's Office and that the Comptroller should in consultation with the Senior Surgeon report on what accounts & accounts books are to be maintained by the Eye-Infirmary Maternity Hospitals & other medical institutions when the administrative Officers will be held responsible for the correct keeping of accounts; that the Senior Surgeon should arrange his periodical visits to go round annually and check the accounts and expenditure of the funds of the medical institutions as the Senior Surgeon may prescribe

D8448 JC 213-045(1)

No. 830 Dated Bangalore, 6th June 1905

From

Lt. Col. John Smyth M.D., I.M.S.

Offg. Senior Surgeon and Sanitary Commissioner with the Government of H.H. the Maharaja of Mysore, Bangalore.

To

E.K. Venkatavaradaiengar Esqr.,

Secretary to the Government of H.H. the Maharaja of Mysore, General and Revenue Departments, Bangalore.

Sir,

In forwarding the accompanying copy of No.7009/O.A.C. 1273 dated 27-5-05 from the Comptroller of Mysore anent auditing the accounts of the Civil Hospital Kolar Gold Fields, I have the honor to state that for the purposes of audit the charge under the District Medical and Sanitary Officer, Gold Fields area, be regarded as a District.

I have the honor to be,

Sir,

Your most obedient servant,

J.S.

Lt.Col.I.M.S.

Offg.Senr.Surgeon and Sany.Commr.,

From

The Comptroller of Mysore, Bangalore.

To

The Senior Surgeon and Sany.Commr.,M
Bangalore.

Dated 27th May 1905.

No.7009/O.A.P.1273.

His No.6279 dated 16th May 1905 forwarding copy of letter No.384 dated 2nd May 1905 from District Medical and Sany. Officer K lar Gold Fields stating that an auditor may be sent to audit the accounts of that Hospital.

In reply he has the honor to inform that the circular referred to does not refer to Hospitals other than those in Distt. Head Quarters, and the accounts of these are audited only at the time of the Inspection of the District Treasuries.

Sd/ W.C.Basu
Comptroller.

"C O P Y"

A.F
Lt.Col.I.M.S.
Offg.Senr.Surgeon and Sany.Commr.,

ab
Sen 128

3

G.R.S. 26]

File No. 213
Serial No 2.

Diary No. of letter replied to _____

No. 11870

General and Rev. Secretariat
(Bombay)
, *the* 190 .

To

The Comptroller.

Sir,

Date of issue 27-6-05

Signed by Mr Ramiya

I am Directed to forward herewith for information a copy of Memorandum No 7009 / G AD/173 of the 27th May 1905, to the Senior Surgeon & Commd with the Govt of Mysore re the audit of the accounts of the Civil Hospital of the Kolar Gold Fields.

With reference to the above I am directed to request the Comptroller to be good enough to supply this Office with a copy of the Circular therein referred to.

I am, Sir,
Your obedient Servant,

SUBJECT.

~~a Court~~
~~Circular relating to Army~~
~~Hospitals other than~~
~~those in Pall Mall Buildings.~~

By order

21.6.1905.

Secy

War Office.

16.6.05

List of enclosures,

Copied by 23-6

Examined by 23/6

5

D101

Outside Audit Department. MSF(213-04)-(3)

No. 7730 / 61 O.A.-108

OFFICE OF THE COMPTROLLER, MYSORE GOVT

Bangalore, 3rd July *1905.*

From Rai. N.G. Basu Bahadur, M.A.,
Comptroller, Mysore Govt.

To

B.K. Venkatavarada Iyengar, Esq.,

Secretary to the Government of Mysore,

General and Revenue Departments.

IV
Secn 14/7/05

Sir,

As desired in your No. 11870/M.D.(213-04)-2 of the 27th June 1905, I have the honour to forward copy of my No. 6203/O.A.D. 21 of 29th April 1904 and to state that no circular was issued by this office on the subject, and the use of the word circular in my docket of 27th May 1905 was a mistake. From the copy of the docket now sent it will be observed that it was not intended to audit the accounts of all Hospitals, but only of such as are in District Head Quarters. Even such audit is possible only when an account officer goes out to inspect the District Treasury.

I have the honour to be,

Sir,

Your most obedient servant,

N G Basu

Comptroller.

T.G.S.

Outside Department

DEPARTMENT.

190 5.

From Rai A.G. Bahadur Retd
~~The~~ Comptroller, Mysore Govt.

To B.N. Venkatananda Iyengar Esq
~~The~~ Secretary to the Govt. of Mysore,
General & Revenue Dept.

Dated 8th June.

Despatched 10 July

Received

No. 7730

C.A.F. No. 108

Enclosure. One

SUBJECT MATTER.

Forwarding Copy of this Office
No. 6103 of 20/4/05 and stating that
no Circular was issued by
this Office on the subject

6

190 4.

From The Offg Comptroller of Mysore

To The Senior Surgeon & Asst Commissioner with the Govt of Mysore

Dated 28-
Despatched 29 } April 04
Received

General No. 6203
AAD No. 7-1
Enclosure No.

I have the honour to state that it is intended to audit the accounts of the Hospitals at District Head Quarters by the Outside Audit Agency of this Office whenever possible and to request that should he see no objection to this arrangement, he will be

Lieo so fo d as to arrive early needful orders to all the Hospitals to allow the account books &c &c at the disposal of the Auditor when required and favour the Under Signed with a Copy of the order.

A.D.M.G. Eagles
W.F. Comptroller

Copy

Lt. Gen.
Commissariat

DA

8

G.R.S. 28]

File No. 2130/04

Serial No. 4

Diary No. of letter replied to 8448 ~~4888 + 101~~

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

( )

, the 190

Date of issue

Signed by

READ.—

Letter No C 830 Dated the 6th June, 1905, from the Senior Surgeon and Sanitary Commr re with the Govt of Mysore, forwarding Copy of docket No 7009/0. A 2 1273 dated the 27th May, 1905, from the Comptr ORDER THEREON.—No. regarding the audit of the accounts of the Civil Hospl at Kolar Gold Fields, and ~~the~~ ~~Secretary~~ proposing that for the purpose of audit the charge under the Distt Medl & Sanitary over.

Officer

SUBJECT

15.VII.05

Ajmer

12.7.1905

Copied No 18/7

Mrs 18/7

1-7

MGCPB—3,000—11-9-04

only draft
needs for
signature
Asst
11/7

Officers of the Gold Fields area, may be regarded as a Deduct.

(2) Letter No 7730 / O.A.D 108 dated the 3rd July 1905, from the Comptroller, forwarding a copy of this Docket. No 6203 / O.A.D 2 dated the 28th April 1904 to the Senior Surgeon intimating that the accounts of the Hospitals at Dutt Headquarters alone would be audited by the Outside Audit Agency of this Office, whenever possible &c.

Orders thereon. 822-3 / md (213-04)-4 d 19.7.05

Sanction is accorded to the Senior Surgeon's proposal to treat for purposes of audit, the Hospital in the Gold

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Gold Fields as a District
Head Quarter Hospital

11.7.1905

JB Secy
8/7/05 Allsmg
8/7/05

To/ The Senior Surgeon
" Comptroller

18 11

G.R.S. 26]

File No. 213

Serial No 5

Diary No. of letter replied to ———

No. 925-6

General and Rev. Secretariat

( )

, *the* 190

Orders

Date of issue 22.7.05

Signed by

In Continuation of Govt Prop No 822-3 dated the 19th July 1905, Med 8(213-04)-4 sanctioning the Senior Surgeon's proposal to treat, for purposes of audit, the Hospital in the Gold Fields as a District Head Quarter Hospital, the Comptroller ~~to be~~ is requested to submit in Consultation with the Senior Surgeon proposals for the audit of the other Hospitals and Dispensaries in the State

Ops Alc 21.7

To,
The Comptroller
& Senior Surgeon.

20/7/05

Secy to Govt

SUBJECT.

19/7/05

19/7/05

(D2820

No. 1706/ ob 25

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 25th September 1925.

From

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

To

B.K. Venkatavaradaiyengar, Esq.

Secretary to the Government of Mysore,

General and Revenue Departments.

Sir,

Sl. No 5 of the Current Diaries

Adverting to Government order No. 925-G/Md.213-04-5 dated 22nd July 1925, asking me to submit in consulation with the Senior Surgeon, proposals for the audit of accounts of Hospitals &c I have the honour to note in the margin a list thereof given by the Senior Surgeon, with the set of account books kept therein, which seem to him 'to be the only ones it is necessary for the auditor to examine.'

1. Victoria Hospital.
2. Eye Infirmary.
3. Maternity Hospital.
4. St. Martha's Hospital.
5. Medical Stores.
6. Lunatic Asylum.
7. Civil Hospital Kolar.
8. do Kolar Gold Fields
9. do Tumkur
10. General Hospital, Mysore.
11. H.H. Maharanees Hospital Mysore.
12. Civil Hospital Hassan.
13. do Shimoga
14. do Kadur.
15. do Chitaldroog.

Account Books.

1. Stock book
2. Diet Registers
3. Cash Book.
4. Register of Contingent Expenditure.
5. Registrance Roll.

2. The question of Hospital audit was first raised by the Senior Surgeon at the instance of the Surgeon in charge Victoria Hospital in 1903 and a periodical audit of accounts by this office was ordered by Government in Proceedings No. Fl.2010-1 dated the 21st May 1903.

On receipt of the orders of Govt. in the Chikmagalur Hospital Defalcation case, directing the Comptroller to inspect the account branch of the Senior Surgeon's office and to make suitable suggestions for setting right the irregularities then brought to light, my predecessor, Mr.

Mr. Eagles, in consultation with the Senior Surgeon, extended the work of audit to all the Hospitals at District Head Quarters, with the important proviso that it ~~will~~ would be conducted whenever possible (presumably at the time of the inspection of the respective District Treasuries). Accordingly all the District Hospitals except that at Mysore have been audited once and the several reports submitted to Government.

3. Latterly Govt. in their order No. 822-3/Md.213-04-4 dated the 19th July 1905 have accorded sanction to ~~that~~ head, for purposes of audit, the Hospital in the Kolar Gold Fields as a District Head Quarter Hospital and in the order under advertance, call for proposals for the audit of the other Hospitals &ca in the State.

4. The system of audit by the Outside Audit Department of my office as at present conducted, would not, in my opinion, be quite an effective check against irregularities, as is intended, if it would have the possibility of relieving the officers in executive and administrative charge of their responsibility in the matter of correct preparation and proper check of accounts of the hospitals. Nowhere in British India has the periodical audit of accounts of District Hospitals been enjoined on the audit office. And in sanctioning, as a special case, the periodic audit of the accounts of the Presidency Hospitals &ca. at Madras, which are large spending institutions, the Government of India have distinctly laid down that the officers in charge and in the last resort, the admistrative officers are not to be relieved of their official responsibility in the matter of the preparation and effective check of indents.

5. If Govt. are of opinion that the work of audit should be taken up periodically by this office, I would respectfully suggest that it may be limited to only such Hospitals or institutions which have large monetary transactions such as Victoria Hospital and the work of the District Hospitals be left entirely to the administrative medical officers.

From the list of account books to be examined as given

it will be noticed that these include Register of contingent charges and acquitance Roll. These books are kept by every head of an office and they are so simple and the prescribed instructions for keeping them are so full and clear that it is not understood why in the case of the Medical Department in Mysore the special help of expert auditor should be required.

7. As regards the stock book and diet registers I do not think any audit that my office can apply will be of much use, Unless there is a possibility of agreeing the consumption of stock with cash accounts no technical audit will be of much use. For instance, the stock book and diet register may show large issues of articles of food &ca. for use by the inmates of the hospital, these issues may be fraudulently entered and still they may not be detected by the audit department which chiefly concerns itself with proper vouchers &ca.

8. The audit that should be applied to these accounts are more of the nature of what I have called in my last appropriation Report as the "Administrative audit". An officer of the Medical Deptt. who knows generally the rate of diet allowances for patients &ca. will know at a glance whether the supplies in any hospital have been excessive and any excessive issues will at once arouse suspicion. Any stock book or diet register should be examined not so much with reference to the vouchers or cash accounts as they should be checked with reference to the number of patients or inmates. This latter work, I submit is more for the administrative officers than for my department.

9. I therefore respectfully submit that the matter may be further considered by Govt. and that I may be favoured with ~~the~~ their decision.

I have the honour to be,
Sir,
Your most obedient servant,

Comptroller.

23-5-08

17/4

15

G.R.S. 28]

File No. 213-04

Serial No. 7

Diary No. of letter replied to ———

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

(Rev)

, *the* 190

Date of issue 14-11-05

Signed by Rev Ramaiya.

Print the in extenso

READ.—

Correspondence ending with letter no 1706 dated the 25th sep 1905 from the Comptroller regarding the audit of accounts in Hospitals Also memo dated the 14th

~~ORDER THEREON:—~~ No.

oct 1905 from the Senior Surgeon and Sanitary Commissioner with the Government of Mysore

Order thereon,—

Under the circumstances stated by the Comptroller

over

5027-8

Rev (213-04)-7

SUBJECT

Government are pleased to direct that the audit of the accounts of the Victoria Hospital at Bangalore be conducted once a year by the Outside Audit Department of the Comptroller's Office.

(2). The Comptroller is requested to ~~~~ report, in consultation with the Senior Surgeon, as to what accounts and account books are to be prescribed for, (maintained by) the ~~~~ Hospitals. ~~~~ returns are ~~~~ the ~~~~ Administrative officers will be ~~~~ the ~~~~ above report ~~~~ held responsible for their correct maintenance

(3) ~~The personal assistant to the Senior Surgeon should~~ the Senior Surgeon arranging to depute his Personal Asst to to go round annually and check the Registers & all expenditure of the

- ~~Victoria Hospital~~
2. Eye Infirmary
3. Maternity Hospital
4. S & Marikas Hospital
5. Medical Stores
6. Lunatic Asylum
7. Civil Hospital, Kolar
8. — do — Kolar Gold Fields
9. — do — Tumkur
10. General Hospital, Mysore
11. H. H. the Maharaja's Hospital, Mysore
12. Civil Hospital, Hassan
13. — do — Shimoga
14. — do — Kadur
15. — do — Chitaldrug.

17

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

When the Personal Asst to Secy goes out on tour, the Senior Surgeon may as were authorize him to check the accounts of other Dispensaries — RB

the ~~wi~~ institutions referred to in the above as well as the accounts of such other Dispensaries as the Senior Surgeon may consider necessary. RB Secretary 7.11.05 7/11/05

RB 7/11/05

To The Comptroller
" Senior Surgeon Dawk Camp

Typed 8/11/11

8/11/11